GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES: ASSAM: GUWAHATI.

(Circular No.15/2015)

No. CTMS-6/2014/151                      Dated Dispur, the 29th October, 2015.

To

The Assistant Commissioners of Taxes/Superintendent of Taxes,
(All Units/Recovery Offices/Checkgates).

Sub : - Fake/Foraged payment challans.

In order to prevent loss of revenue caused by some dealers/persons through fraudulent use of fake or forged payment challans, it is felt that a system of cross-verification of all payment challans received at units or other offices with the respective computerized payment records of the concerned Treasury/Bank will facilitate timely detection of such forgery or fraud. All the assessing officers are, therefore, hereby instructed to make such cross-verification before allowing credit to claim of tax payment on the basis of bank/treasury challans furnished by a dealer or person in course of various proceedings. The in-charge Assistant Commissioner of Taxes or the Superintendent of Taxes of the Units shall take the required steps for putting in place a system of cross-verification of all payment challans furnished by dealers/persons in their respective unit on a daily basis.

Any deviation in the matter will be viewed seriously by the Commissionerate.

(A. Goel),
Commissioner of Taxes, Assam,
Guwahati.

Memo No. CTS-6/2014/151-A                Dated Dispur, the 29th October, 2015.
Copy to:-

1. The Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of information.
2. The Addl. Commissioners of Taxes/Joint Commissioners of Taxes for information.
3. All Deputy Commissioners of Taxes for information. They are directed to ensure compliance with it by all the Units under their respective charge.

(A. Goel),
Commissioner of Taxes, Assam,
Guwahati.